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THE COST OF MUNICIPAL GOVERNMENT IN MASSACHUSETTS.

By Edward M. Hartwell.

The caption of this article is the chief title of Public Document No. 79, 1908, whose sub-title is "First Annual Report on the Comparative Financial Statistics of the Cities and Towns of Massachusetts, covering Municipal Fiscal Years ending between Nov. 30, 1906, and April 1, 1907, by the Chief of the Bureau of Statistics of Labor."

This is a noteworthy publication by reason of its significance as well as on account of its contents. It signalizes the opening of a new chapter in the official statistics of Massachusetts, and is indicative of the recognition by the legislature,—belated, to be sure, but still welcome, after four years of urging—of the need of a comprehensive, authoritative annual survey of the financial operations of the cities and towns of the Commonwealth, in addition to the statements of their debts, sinking funds, liabilities, and assets which have been published annually for many years by the Tax Commissioner.

This report makes it possible for the first time to obtain a clear view of the receipts and expenditures of each and all of the municipalities of the Commonwealth without engaging in the ungrateful task of attempting to reduce the reports of 33 cities and 321 towns to a uniform basis in order to extract comparable data.

It is true that at rare intervals incomplete statements of the expenditures of the municipalities of Massachusetts have appeared in public documents, but such statements have differed materially from one another in their scope and in the method of their presentation. Thus, in the report of the Metropolitan District Commission of 1896, certain classes of expenditure of

the twenty-nine cities and towns embraced in the proposed Metropolitan County were set forth for the year 1895; and the total expenditures of each of the cities and towns of the Commonwealth for 1900 were given in the Bulletin of the Bureau of Statistics of Labor for 1905, but without further analysis than sufficed to show how much each municipality expended for charity in that year.

Although the series of reports on the "Statistics of Cities" published by the United States Department of Labor and the Federal Bureau of the Census afford material for showing receipts by sources and expenditures by principal objects, by years, for the period 1898–1906, for the principal cities of Massachusetts, those publications do not serve for the preparation of comparative statements covering all of the cities, not to speak of the towns of the State, since, as a rule, those publications take no account of cities having less than 25,000 inhabitants.

This report should be welcome also to students of municipal affairs outside of Massachusetts, because it affords information regarding the cost of government of fourteen cities of Massachusetts (having an aggregate population of 144,895 in 1905) that are not included in the tables published by the Bureau of the Census. In any survey or study of the political, social, or financial characteristics of American cities, the cities of Massachusetts perforce command attention both on account of their number and variety and of the influences which have shaped their organization and determined their growth and development.

In no other State but Rhode Island do we find so large a proportion of the population living under urban conditions or governed under city charters. If we adopt the nomenclature of the United States Census, and class all communities as urban whose population amounts to 8,000, the aggregate urban population in fifty-six municipalities of Massachusetts in 1900, according to the Twelfth Census of the United States, constituted 76 per cent. of the whole population. On the other hand, if the Massachusetts standard—namely, incorporation under a city charter of municipalities having at least 12,000

inhabitants—be adopted, it appears that in 1905, when the last State census was taken, 67 per cent. of the population and 76 per cent. of the assessed valuation of the Commonwealth were found in thirty-three cities, ranging in population from 595,380 in Boston to 14,073 in Marlborough. Moreover, there are eleven towns, with an aggregate population of 153,011 in 1905, that might claim a city charter, if they chose to, on the sufficient ground of having 12,000 inhabitants. There are also seven towns of from 10,000 to 12,000 inhabitants, having a total population of 76,796. In short, 75 per cent. of the inhabitants of Massachusetts were found, in 1905, in fifty-one cities and towns of 10,000 population or upwards.

In the period 1875–1905, the proportion of the population living in towns of less than 5,000 decreased from 32.83 to 14.28 per cent., while the proportion of persons living in municipalities of over 20,000 rose from 45.26 to 64.44 per cent., and the proportion of persons living in places of more than 30,000 increased from 38.30 to 57.77 per cent. of the total population of the State. He would be a bold man, indeed, who should venture to claim that town and city government had undergone a proportionate improvement during the same period. The growth of urban communities has been too recent and rapid in Massachusetts, as in most States of the Union, for urban traditions to find a congenial soil in which to strike root and flourish. It is hardly a Hibernicism to say that in the United States urban traditions are rural. The inefficiency of city government, which is so much bewailed, is in no small measure attributable to the inevitable inability of incompletely transformed countrymen to adapt outworn and obsolete governmental methods and instruments to modern and urban needs.

Despite the venerable age of the Commonwealth the cities of Massachusetts are relatively immature and still possess features indicative of their rural origin and incomplete development. All of them have assumed the habiliments of city government since 1822, the year in which Boston obtained the first city charter ever granted by the legislature.

Under the Constitution of Massachusetts, from its adoption in

1780 until it was amended in 1821, the only recognized units of local government were "towns, districts, or plantations." The second article of Amendment of the Constitution, adopted by the people April 9, 1821, provided that

> the General Court shall have full power and authority to erect and constitute municipal or city governments, in any corporate town or towns in this Commonwealth; and to prescribe the manner of calling and holding public meetings of the inhabitants, in wards or otherwise, for the election of officers under the constitution, and the manner of returning the votes given at such meetings. Provided that no such government shall be erected or constituted in any town not containing twelve thousand inhabitants, nor unless it be with the consent and on the application of the majority of the inhabitants of such town. And provided also that all by-laws, made by such municipal or city government, shall be subject, at all times, to be annulled by the General Court.

The foregoing provisions of the Constitution are still in force, and constitute the nearest approach to a municipal code that the State possesses. The acts of legislature relating to elections, railroads, taxation, and the militia, have all been codified, but not the mass of special acts relating to cities. There is a family likeness in the city charters of Massachusetts, but they have been so amended and modified that their division into genera and species would be a huge and puzzling task. The individualistic nature of Massachusetts municipalities is nowhere more characteristically illustrated than in their financial operations and reports.

It is probable that the proposal to authorize the incorporation of cities by the legislature originated in Boston, but it is certain its principal advocates in the convention were from Boston and Salem, then the two most populous towns in the State. The main argument, that urged by Mr. Lemuel Shaw, of Boston, later chief justice of the Supreme Judicial Court, was that the Constitution, as it stood, "required a form of government not adapted to the condition of a populous town," although he declared that "in this Commonwealth every town is, to all substantial purposes, a city." The remedy required

was "such an organization as is adapted to the condition of a numerous people, such an organization as will admit the inhabitants to meet in sections for the purposes of election, and choose representatives who should meet for purposes of deliberation, instead of the whole body." The convention agreed, by a vote of 223 to 140, to recommend the amendment to the people; but so strong was the predilection of the people for town government, as they knew it, that the amendment was adopted by the bare majority of 62, in a total vote of 28,674. It may be noted, however, that in Boston the vote was 2,462 for the amendment, and only 185 against it. The vote on the proposed amendments to the Constitution was taken throughout the State on April 9, 1821. Before the year was out, a committee, of which Mr. Shaw is reputed to have been the leading mind, reported a form of city charter to the Boston Town Meeting.

Boston outgrew its swaddling-clothes long before its inhabitants could be induced to assume garments suited to its enhanced stature. By 1820, as the Federal Census of that year showed, its population was 43,298. Increase of population and the resulting demands for more elaborate methods of administration had led to its division into wards and to the devising of organs of government not found in the primitive town. The Selectmen, chosen annually in town meeting, no longer exercised full control, subject to the Town Meeting, over the affairs of the town. The Overseers of the Poor and the Board of Health each exercised a semi-independent jurisdiction, and was allotted a special appropriation. Each was composed of representatives of the several wards. The members of the Board of Health were elected, as were the Assessors, in ward meetings. The Selectmen were members of the School Committee, whose other members were chosen out of the several wards by the Town Meeting. The budget annually submitted to the town was framed by a Finance Committee, composed of the Selectmen, Overseers of the Poor, and the Board of Health, which in joint convention chose the Town Treasurer and Collector. The County Treasurer was elected by the town. Boston

paid practically all of the expenses of the County of Suffolk, the management of whose pecuniary concerns was vested by law in the Court of Sessions, composed of five judges, who were "not accountable to the two towns [Boston and Chelsea], of which the County was composed, for any of their proceedings," and had "sole and exclusive authority to direct the County Treasurer in all the business of his office."

The town had repeatedly voted down plans looking to the organization of a city government. Its willingness in 1821 to ask the legislature for a city charter seems to have been prompted, in some measure at least, by its desire to get rid of what it claimed was the anomalous and extravagant commission government exercised by the Court of Sessions. At any rate, the report on October 22, 1821, of a committee appointed "to apply to the Court of Sessions, for a statement giving the details of the expenses of the County of Suffolk," led the town to constitute a committee "to report to the Town a complete system relating to the administration of the Town and County which shall remedy the present evils." The committee, which reported on December 10, was further charged "to report a system of Municipal Government for this town, with such powers, privileges and immunities, as are contemplated by the amendment of the Constitution, authorizing the General Court to constitute City Government." Accordingly, the draft of a charter was submitted to the town on December 31, 1821, which, after some alterations "by the Inhabitants," was accepted by a Special Town Meeting held January 22, 1822. This instrument was, in effect, the charter granted to Boston by the legislature, February 23, 1822 (Chapter 110, Acts of 1821–22), under which Boston's first City Government was organized May 1, 1822. Salem was the first town to follow Boston in procuring a city charter, but not till 1836, although it had had upwards of 12,000 inhabitants since 1810.

The following extracts from the Revised Laws of Massachusetts, 1902, may serve to show how tenaciously the lawgivers of the State cling to their predilection for the conceptions and forms which underlie town government. Chapter 25 is

entitled "Of Towns and Town Officers," and Chapter 26 is entitled "Of Cities." Section 2 of Chapter 26 runs as follows:—

Chapter twenty-five and all other laws relative to towns shall apply to cities so far as consistent with the general or special laws relative thereto; and cities shall be subject to the liabilities, and city councils shall have the powers, of towns; the mayor and aldermen shall have the powers and be subject to the liabilities of selectmen, and the city clerks, treasurers, and other city officers, those of corresponding town officers, if no other provisions are made relative to them.

The cities of Massachusetts are not yet sufficiently mature to breed their own citizens. In 1905 the aggregate enumerated population in thirty-three cities was 2,024,325; but only 766,442, or 37.86 per cent. of that number, were natives of the cities in which they lived; 577,730, or 28.54 per cent., born elsewhere than in the cities where they resided, were natives of the United States; and 680,153, or 33.60 per cent., were foreign-born. Or, to state the matter differently, out of 2,024,325 persons resident in the cities of Massachusetts, 1,257,883, or 62.14 per cent., were immigrants, and 680,153 were foreign-born immigrants. The aggregate population of the 321 towns amounted to 979,355, of which 237,891, or 24.29 per cent., were foreign-born, 403,401, or 41.19 per cent., were born elsewhere in the United States than in the town where they were found by the census enumerators, while 338,063, or 34.52 per cent., were natives of the town in which they lived.

The proportion of inhabitants who were born in their home city varies considerably. Thus in Boston, in 1905, it was 42.90 per cent. of the whole population, while in certain cities adjoining Boston it was less; *e.g.*, 29.59 in Chelsea, 28.64 in Newton, 24.30 in Medford, and only 18.53 in Everett. Each of the four cities, it may be noted, is considerably younger than Boston, and has latterly grown considerably faster. Moreover, in Medford 49.80 and in Everett 49.41 per cent. of all persons reported by the census as engaged in gainful pursuits were reported as working in Boston. In the towns of Revere and Winthrop more than half of their working population was

reported as "working in Boston." In Revere 17.33 per cent. of the total population were born there, and in Winthrop only 17.70 per cent. were natives of Winthrop.

In twelve cities outside of Boston, but within ten miles of the State House, having an aggregate population of 487,753 in 1905, only 148,260, or 30.40 per cent., were natives of their home city; while in the other twenty cities outside the ten-mile circuit, with 941,192 inhabitants, 362,743, or 38.50 per cent., were born in the city in which they lived.

The possession of special funds derived from an unusual source seems to exert a peculiar influence upon untrained and careless financiers. For instance, in 1710/11 Boston sold certain lands known as the Blue Hill Lands, situated in the town of Braintree, for £1,500. They were common lands which Boston had retained in 1640 (when Braintree was set off from Boston), and set apart for the benefit of its Free School. The town voted, May 9, 1710, that the £1,500 should be "invested and laid out in some Real Estate for the use of the Public Latin School, . . . the principal stock not to be diminished." A Special Committee and the Selectmen were empowered to invest the money, which was to be paid in instalments, and to let the proceeds at interest pending their investment in real estate. But the committee and the Selectmen voted, March 23, 1712/13, "to take at interest so much of the Blue Hill money as is now in the Treasury with what is shortly to be paid by the Braintree men, for discharge of the debts and growing charges of the Town until the Select Committee and Selectmen shall recall the same."

In August of the same year £600 were applied to the purchase of corn, on condition that it be returned with interest. In December, 1713/14 the committee and the Selectmen voted to apply, under similar conditions, £100 for the purchase of a water engine, "already secured by the Selectmen." June 13, 1714/15, the town voted that the vote of May 9, 1711, "be Reassumed," and that "the produce of the Blue Hill Lands shall be applied for the purchasing of corn or other provisions as the Town shall direct." Thus the fund came to be used as

capital for supplying the town with grain,—a policy followed for upwards of fifty years. It is probable that the sums borrowed from the fund in the interval, 1712–1715, were repaid, but it does not appear from such records as are accessible that the Public Latin School derived any benefit from the fund, though it may have.

The report under review affords curious proof of the survival of primitive notions and practices as to the management of special funds by fiscal officers. Part IV., pages 2211–2258, is devoted to statements of the Public Debt and Sinking Funds of Cities and Towns. The purposes for which the debt outstanding in 1906 was created are quite fully set forth. Among such purposes the rubric "Trust funds borrowed for municipal purposes" challenges attention quite as sharply as "No Debts" in the case of sixty-two towns, ranging in population, in 1905, from 6,754 in the case of Bridgewater to 87 in Mount Washington.

The following statements compiled from the tables referred to speak for themselves:—

A. CITIES OF MASSACHUSETTS INDEBTED TO TRUST FUNDS, 1906.

Name of City.	Population (1905).	Amount Borrowed from Trust Funds for City Purposes. (Outstanding in 1906.)
1. Fall River	105,762	$107,708
2. Lowell	94,889	36,000
3. Salem	37,627	85,000
4. Fitchburg	33,021	48,580
5. Gloucester	26,011	34,700
6. Medford	19,686	37,294
7. Newburyport	14,675	79,750
8. Marlborough	14,073	12,456
Totals	345,744	$441,488

B. TOWNS OF MASSACHUSETTS INDEBTED TO TRUST FUNDS, 1906.

Name of Town.	Population.	Amount Borrowed from Trust Funds for Town Purposes.
1. Leominster	14,297	$39,239.00
2. Clinton	13,105	4,825.00
3. Framingham	11,548	38,466.92
4. Methuen	8,676	3,378.76
5. West Springfield	8,101	8,603.31
6. Milton	7,054	26,397.61
7. Braintree	6,879	22,500.00
8. Andover	6,632	25,000.00
9. Stoughton	5,959	25,000.00
10. Winchendon	5,933	9,665.00
11. Westborough	5,378	4,000.00
12. Grafton	5,052	6,360.00
13. Millbury	4,631	8,135.00
14. Provincetown	4,362	8,155.00
15. Barnstable	4,336	20,361.37
16. Warren	4,300	15,226.74
17. Templeton	3,783	3,401.20
18. Manchester	2,618	1,309.22
19. Hopkinton	2,585	8,186.00
20. Lancaster	2,406	5,260.00
21. Charlton	2,089	2,600.00
22. Sharon	2,085	14,194.23
23. Southborough	1,931	3,750.00
24. Bourne	1,786	3,325.00
25. Chatham	1,634	8,904.46
26. Norwell	1,534	3,300.00
27. Sterling	1,315	3,300.00
28. Sudbury	1,159	26,453.00
29. Wellfleet	958	1,753.02
30. Wenham	924	3,475.00
31. Princeton	907	1,000.00
32. North Reading	903	3,000.00
33. Ashby	865	1,166.60
34. Lanesborough	845	7,255.69
35. Truro	743	1,400.00
36. Phillipston	442	430.00
Totals	147,755	$360,622.13

One is inclined to suppose that the unvarnished statements of Mr. Gettemy's tables, showing the recourse of so many cities and towns to their trust funds in order to eke out their income, should tend to discourage, if not abate, such practices. But the truth is that evidence of such practices has been furnished for

some years by certain tables contained in the annual reports of the Tax Commissioner of Massachusetts, only one must read between the lines to apprehend the tables.

If one takes up at random a report of the Tax Commissioner (Public Document No. 16),—*e.g.*, that of 1899,—he will find statements of the assets and liabilities of all the towns and cities of the State, arranged under one alphabet. In the majority of cases in which "trust funds" are reported, the entries on both sides of the statement balance exactly. In certain cases the liability exceeds the asset; *e.g.*, that of Worcester, which in 1899 had trust funds amounting to $304,724 among assets, against "Trust Funds" $363,547 under liabilities. For 1906, the corresponding entries are $322,571 and $443,610, respectively. In 1907 the amount of trust funds is $474,801 on both sides of the account. Again, in the report for 1899 Medford's assets include nothing for trust funds, but $46,376 appears among its liabilities under trust funds. In 1906 the corresponding entries were nothing and $37,294. In the case of Salem, in 1899, assets and liabilities, as regards trust funds, each amounted to $105,425. In 1905, Salem was reported as having $95,000 of liabilities for trust funds, with no trust funds on the assets side, while in 1906 the liability is $90,000, and again no trust funds among its assets.

The Tax Commissioner's report for 1906 showed thirty municipalities to be indebted to their trust funds. In eight of them the liabilities greatly exceeded the assets, while the remaining twenty-two were reported as having no trust funds among their assets. The names of eight municipalities in the 1906 list are found in the corresponding list for 1899. It would appear from the reports of the Tax Commissioner, as well as from the tables introduced above based on Mr. Gettemy's tables, that the custom of borrowing from trust funds for municipal purposes (whose precise nature cannot be determined from either set of tables) is fairly common among both the cities and towns of Massachusetts.

It may be noted, in passing, that the reports for 1906 of the Tax Commissioner and the Bureau of Statistics of Labor do

not agree either as to the number of cities and towns which were indebted to their trust funds or always as to the amounts of such indebtedness when the names of the municipalities are found in both reports. The discrepancies may be accounted for, perhaps, by reason of the reports covering different intervals of time and of differences of method in securing the data on which the respective tables are based. If an analysis could be had showing the nature of the objects to which the sums borrowed from trust funds were applied, it would doubtless be instructive.

Boston has been loudly and frequently criticised for issuing bonds to meet various current expenses. Mr. Gettemy's tables show that in 1906 the following-named cities had created debt to meet assessments levied by the Commonwealth on account of the system of Metropolitan Parks:—

DEBT OUTSTANDING IN 1906 FOR METROPOLITAN PARK ASSESSMENTS.

Name of City.	Amount of Debt.
Cambridge	$46,000
Lynn	23,000
Newton	29,000
Medford	27,000
Somerville	23,000

In this connection it may be remarked that it can be shown, from their financial reports, that nearly half of the cities of the Commonwealth have, in recent years, issued bonds to meet the cost of paving and making other repairs upon their streets.

Borrowing from trust funds for municipal purposes and the creation of funded debt to defray current expenses are indications of the strong aversion common among city and town officials to meet enhanced expenses by increasing the tax levy. Pay as you go, seems not to be a popular maxim in this generation. Perhaps it never was anything but a counsel of perfection.

The following statement shows the length to which some Massachusetts cities are willing to go rather than increase the tax rate. The figures are taken from the official reports of the cities mentioned:—

LOANS ISSUED TO MEET DEFICITS IN APPROPRIATIONS.

Name of City.	Object of Loan.	Amount.	Year issued.
Lowell	Department Deficiencies	$54,000	1905
Lowell	General Treasury Deficiency	71,000	1906
Lynn	Municipal Deficiency	56,000	1897
	" "	35,500	1898
	" "	20,000	1900
	" "	26,000	1902
	" "	8,000	1903
	" "	8,000	1904
	" "	6,000	1906
Quincy	Poor Department Deficiency	3,000	1904

Part III. of Mr. Gettemy's report comprises three tables, namely: A, showing the gross debt, sinking funds, and net debt, etc., of the thirty-three cities, ranked according to the percentage of net debt to valuation; B, in which the same facts are set forth for 259 towns; and C, giving the population and valuation of sixty-two towns having no debt. But Mr. Gettemy warns his readers that the statistics of A and B "cannot have a secure scientific basis, for the reason that the valuation figures of the various municipalities are not fixed by any central authority." Freedom from systematic central administrative control and diversity of usage in handling their fiscal concerns is, indeed, a marked characteristic of Massachusetts municipalities as a class, although the cities, more especially the larger ones, find it necessary to make frequent appeals to the legislature for power to work out new local problems as they arise.

Section 51, Chapter 12, of the Revised Laws of Massachusetts, 1902, contain a provision, of long standing, that "the assessors of each city and town shall make a fair cash valuation of all the estate, real and personal, subject to taxation therein," and every assessor throughout the Commonwealth is required by Section 68, Chapter 25, of the Revised Laws, to take oath that he "will neither overvalue nor undervalue any property subject to taxation." The tendency of municipal officials to follow their own devices is illustrated by the following statements showing the proportion of assessed to actual value of taxable property in certain cities and towns of Massachusetts. The

statements are compiled from the *Financial and Commercial Chronicle*, published in New York City, for the years mentioned;

A. CITIES.

City.	1904.	1905.	1906.	1907.
1. Brockton	$\frac{5}{8}$ of actual value	$\frac{5}{8}$ of actual value	$\frac{5}{8}$ of actual value	as near actual value as can be ascertained
2. Chicopee	not given	not given	about $\frac{5}{6}$ of actual value	about $\frac{5}{6}$ of actual value
3. Gloucester . . .	about $\frac{3}{4}$ of actual value	about $\frac{3}{4}$ of actual value	about $\frac{3}{4}$ of actual value	about $\frac{3}{4}$ of actual value
4. Haverhill	about $\frac{3}{4}$ of actual value	about $\frac{3}{4}$ of actual value	about $\frac{3}{4}$ of actual value	at fair cost value
5. Lawrence	about $\frac{3}{4}$ of actual value	about $\frac{3}{4}$ of actual value	about $\frac{3}{4}$ of actual value	about market value
6. Lynn . . . . . (Real Estate)	about $\frac{3}{4}$ of cash value	about $\frac{3}{4}$ of cash value	about $\frac{3}{4}$ of cash value	about $\frac{3}{4}$ cash value
7. Marlborough . .	$\frac{7}{10}$ of actual value	about $\frac{7}{10}$ of actual value	about $\frac{7}{10}$ of actual value	about $\frac{7}{10}$ of actual value
8. Newburyport . .	about $\frac{3}{4}$ of actual value	about $\frac{3}{4}$ of actual value	about $\frac{3}{4}$ of actual value	about $\frac{3}{4}$ of actual value
9. Northampton . .	about 80% of actual value	about 80% of actual value	about 80% of actual value	about 80% of actual value
10. Springfield . . .	about 90% of actual value	about 90% of actual value	about 90% of actual value	about 90% of actual value
11. Taunton	about 90% of actual value	about 90% of actual value	about 90% of actual value	about 90% of actual value

In the case of the remaining twenty-two cities in Massachusetts, either the proportion of assessed to actual value is not stated, or it is stated as "about full value," "full and fair cash value," "about market value," "fair cash value," "about actual value," etc.

B. TOWNS.

Town.	Population in 1905.	Proportion of Assessed to Actual Value.
1. Easthampton	6,808	about 90% of actual value
2. Framingham	11,548	about $\frac{3}{4}$ of actual value
3. Methuen	8,676	about $\frac{3}{4}$ of actual value
4. North Andover	4,614	about 70% of actual value
5. Norwood	6,731	about 90% of actual value
6. Rockport	4,447	about 75% of actual value
7. Southbridge	11,000	about $\frac{2}{3}$ of actual value
8. Spencer	7,121	about $\frac{2}{3}$ of actual value
9. Stoneham	6,332	80–90% of actual value
10. Wellesley	6,189	$\frac{3}{4}$ of actual value
11. Westborough	5,378	$\frac{4}{5}$ of actual value
12. Westfield	13,611	about $\frac{9}{10}$ of actual value
13. Williamstown	4,425	71% of actual value
14. Winchester	8,242	about $\frac{3}{4}$ of actual value

Another obstacle in the way of securing "complete comparability of municipal statistics," instanced by Mr. Gettemy, is the wide range in the dates at which fiscal years close. He calls attention to the fact that, in sixteen of the cities, the calendar and fiscal years coincide, while eleven close their books November 30, as does the Commonwealth; and two (namely, Boston and Waltham) close theirs on January 31. The wider range among the towns, which is set forth in detail, is attributed to their annual meetings being scattered through four months of the year. The cities have all been established since the reckoning of time in accordance with the Gregorian calendar has become a matter of course, and their preference for the modern calendar is easily explicable. Of the cities, twenty close their books in the last calendar month, two in the first calendar month, and eleven in November.

Boston's fiscal year closed on April 30, from the incorporation of the city in 1822 down to 1891, excepting the years 1823–25, inclusive. In 1892 the present termination of the fiscal year (namely, January 31) was adopted. The long-continued persistence of April 30 as the close of the fiscal year seems to be owing to the custom of the town of Boston, at least during its later years, to have the treasurer's accounts audited as of April 30, apparently that they might be considered at "the May Meeting," at which appropriations were usually voted. In Boston, even down to 1821, the March meeting, as is still the case in most towns, was considered the principal town meeting, as it was the occasion for the annual election of town officers. But it was the custom, as early as 1791 and as late as 1821, for the March meeting to vote "that the consideration of all money matters be referred to the May meeting."

The proverbial importance of the March meeting is doubtless attributable to the fact that down to 1751, when the New Style calendar year, so called, was adopted by Parliament. "the First Month" was called "March" throughout the British Colonies, as well as in the mother country.

The following tabular presentation, based on the dates of the close of the fiscal year given in Mr. Gettemy's tables, illustrates the influence of use and wont in determining the course of procedure, in the conduct of prudential concerns, in the towns of Massachusetts:—

CLOSE OF FISCAL YEAR IN MUNICIPALITIES OF MASSACHUSETTS, 1906.

	Old Style Year.			New Style Year.		
	First Month (March).	Last Month (February).	Total.	First Month (January).	Last Month (December).	Total.
Towns: number of	75	111	186	44	90	134
Cities: number of	—	—	—	2	20	22

One town closes the year on April 1, and 11 cities close in November.

The not unnatural preference of both towns and cities for closing their accounts in the last month of the year is clearly indicated by the foregoing statement.

The report under review is so well arranged and printed that it should not repel readers, as do so many American statistical publications, more particularly those of the familiar official type. It affords a good example of what may be accomplished towards making statistical text and tables readable, and even attractive, by utilizing the resources of modern typography. We venture to hope that the Bureau of Labor Statistics, in setting forth the cost of municipal government, may be enabled soon to escape the thraldom of the conventional octavo page, as has the Federal Bureau of the Census. On the whole, the correspondence in terminology and classification between Public Document No. 79 and the Federal Census Bureau's "Statistics of Cities" is sufficiently close to secure a fair degree of comparability between such tables of the two publications as cover like matters.

Another notable and praiseworthy feature of the report, a feature that might almost be characterized as an innovation, is the due prominence given to the financial operations and status of the cities as compared with the towns. The two are not printed under one alphabet, as is usually the case. Part I. consists of thirteen tables, devoted wholly to the maintenance cost, by departments, of the thirty-three cities; while six of the seven analysis tables which precede Part I. relate to cities only, and include all of the cities. Again, in Part II., which is made up of summarized statements (modelled on the group system of the National Municipal League as modified by the Bureau of the Census) of receipts and payments by cities and towns graded according to population, the cities are placed first in a group by themselves. The same system of grouping obtains, also, in Parts III. and IV., devoted respectively to Municipal Indebtedness Compared with Assessors' Valuations and Public Debt and Sinking Funds.

The usefulness of the tables is materially enhanced by an introduction, in which the sources, character, and limitations

of the tables are frankly discussed, and certain recommendations, involving legislation, are made. Comments and comparisons based on the salient facts brought out by the tables are of frequent occurrence in the text. However, Mr. Gettemy is cautious in interpreting his tables, and careful to point out pitfalls that headlong devotee of the vain comparative might naturally fall into.

As might be expected, in compiling its first report in a new field, the Bureau has encountered difficulties in securing completely comparable data from towns and cities whose fiscal operations and original accounts are far from perfectly adapted to readily furnishing abstracts in conformity with the uniform schedules sent out by the Bureau. After Mr. Gettemy became Chief of the Bureau, it was decided to modify the original schedule sent out in 1906 by his predecessor to the cities, but, to avoid undue delay, it was not considered advisable to modify the schedules used in securing returns from the towns.

The receipts and payments of all cities are totalized in a recapitulatory statement, but a similar statement for all towns is not given lest incorrect comparisons between cities as a group and towns as a group should be made. But assurance is given that in the next report "the statistics for the towns will be classified in uniformity with those for the cities, and the Bureau will be able to present a consolidated balance sheet showing the aggregate receipts and expenditures for all of the municipalities."

By reason of the numerous and radical plans proposed recently for reforming the government and financial operations of Boston and the region roundabout, unusual interest attaches at present to the so-called Metropolitan District; *i.e.*, the thirty cities and towns, including Boston, which are situated within ten miles of the State House. Furthermore, the Metropolitan District is deserving of special study because within the jurisdiction of its thirteen city and seventeen town governments, which amount to nearly one-tenth of the whole number in the State, four-tenths of the population, four-tenths of the registered voters, and six-tenths of the assessed valuation of the

TABLE I.

III. TOTAL PAYMENTS FROM REVENUE, AND FOR PRINCIPAL OBJECTS, METROPOLITAN DISTRICT, 1906

Cities, Towns and Zones	Total Payments from Revenue	Payments for: All Departments	General Administration	Highways and Bridges	Education	Interest	Protection of Life and Property	Charities and Correction
Boston	$26,883,758 32	$19,709,976 52	$1,288,157 26	$2,947,0 0 75	$3,743,646 30	*$3,287,255 80	$3,604,671 83	$1,227,897 69
First Zone								
1. Cambridge	$2,819,691 95	$1,931,219 98	$112,216 85	$404,875 39	$504,835 69	$239,769 35	$312,630 53	$48,536 59
2. Somerville	1,489,901 17	1,044,774 92	68,939 92	169,625 34	344,905 45	74,110 15	177,400 31	30,044 32
3. Chelsea	952,335 37	625,527 59	39,437 43	150,417 00	167,115 61	70,077 54	106,083 01	19,513 18
4. Newton	1,539,600 74	1,123,723 37	62,974 81	230,030 88	260,801 72	250,194 28	148,311 23	23,444 72
5. Quincy	729,044 72	465,561 56	33,712 84	82,884 97	125,409 54	78,618 17	63,163 79	11,831 62
6. Everett	693,712 02	467,693 43	28,277 82	66,674 93	170,672 07	69,563 53	61,246 81	8,942 72
Total, Six Cities	$8,224,285 97	$5,658,500 85	$345,559 67	$1,104,508 51	$1,573,740 08	$782,333 02	$868,835 68	$142,313 15
1. Brookline	$1,326,332 85	$795,473 30	$67,014 77	$190,007 56	$207,705 82	$53,042 77	$167,439 89	$7,485 13
2. Hyde Park	275,683 08	198,014 44	14,787 16	47,703 39	63,830 67	11,878 07	33,620 79	9,759 82
3. Dedham	250,461 31	170,869 07	21,667 86	37,683 49	55,210 45	13,296 25	22,942 24	7,715 28
4. Watertown	409,220 48	223,006 38	14,711 17	67,697 09	51,669 47	21,073 19	29,265 25	12,163 09
5. Needham	122,735 52	75,551 29	7,368 05	17,356 39	24,715 98	7,990 04	9,749 31	3,144 11
6. Milton	404,062 05	235,597 87	15,947 42	61,526 88	69,546 07	8,616 97	55,485 95	7,100 27
7. Revere	352,604 80	220,332 25	22,642 49	44,443 44	71,995 97	23,494 25	39,188 76	5,764 93
8. Winthrop	230,945 63	144,060 37	10,451 89	40,546 68	40,264 72	14,052 52	25,032 47	2,630 67
Total, Eight Towns	$3,372,045 72	$2,062,904 97	$174,590 81	$506,964 92	$584,939 15	$153,444 06	$382,724 66	$55,763 30
Total, Six Cities	8,224,285 97	5,658,500 85	345,559 67	1,104,508 51	1,573,740 08	782,333 02	868,835 68	142,313 15
Total, First Zone	$11,596,331 69	$7,721,405 82	$520,150 48	$1,611,473 43	$2,158,679 23	$935,777 08	$1,251,560 34	$198,076 45
Second Zone								
1. Lynn	$1,785,175 10	$1,139,958 71	$84,782 44	$230,206 59	$287,206 00	$129,669 15	$220,570 44	$36,708 66
2. Malden	1,066,600 88	600,537 68	33,611 75	121,151 80	203,072 77	47,175 03	85,495 26	22,809 98
3. Waltham	563,339 71	377,542 83	32,483 05	74,923 23	102,668 44	36,587 62	57,893 95	10,591 33
4. Woburn	339,766 04	227,976 64	26,874 71	44,367 63	63,876 50	16,168 96	33,390 82	15,152 28
5. Medford	957,549 64	449,456 49	27,612 84	109,099 55	121,654 67	71,337 51	51,706 41	9,744 85
6. Melrose	590,851 39	272,148 99	18,845 69	73,397 18	82,418 64	30,334 39	24,745 74	9,412 81
Total, Six Cities	$5,303,282 76	$3,067,621 34	$224,210 48	$653,145 98	$860,897 02	$331,272 66	$473,802 62	$104,419 91
1. Wakefield	$262,774 72	$148,738 48	$10,865 89	$20,069 32	$55,254 74	$24,227 18	$19,458 00	$10,163 61
2. Stoneham	168,668 65	94,784 44	7,074 02	21,153 59	30,052 91	7,081 45	11,398 03	7,509 92
3. Arlington	322,657 22	208,293 22	16,680 89	60,067 34	60,045 48	15,372 60	31,323 21	8,066 43
4. Winchester	263,694 21	175,084 13	12,262 88	53,051 23	52,884 32	25,953 68	16,660 89	7,501 24
5. Saugus	130,444 76	111,669 27	8,322 25	33,536 22	32,045 22	10,586 27	10,289 14	11,663 08
6. Lexington	182,665 23	119,363 01	7,968 21	44,284 42	31,952 21	6,394 72	16,598 09	6,321 00
7. Swampscott	189,388 39	117,246 02	7,261 73	32,481 97	31,657 31	14,615 58	16,382 03	2,376 38
8. Belmont	156,563 70	88,416 99	8,618 44	22,418 52	25,653 08	9,941 78	8,701 23	4,551 13
9. Nahant	111,559 86	61,375 68	7,976 85	21,127 87	8,802 77	1,792 43	12,866 20	317 57
Total, Nine Towns	$1,788,416 74	$1,124,971 24	$87,030 86	$308,190 48	$328,348 04	$115,965 69	$143,676 82	$58,470 36
Total, Six Cities	5,303,282 76	3,067,621 34	224,210 48	653,145 98	860,897 02	331,272 66	473,802 62	104,419 91
Total, Second Zone	$7,091,699 50	$4,192,592 58	$311,241 34	$961,336 46	$1,189,245 06	$447,238 35	$617,479 44	$162,890 27
Total, First Zone	11,596,331 69	7,721,405 82	520,150 48	1,611,473 43	2,158,679 23	935,777 08	1,251,560 34	198,076 45
Both Zones	$18,688,031 19	$11,913,998 40	$831,391 82	$2,572,809 89	$3,347,924 29	$1,383,015 43	$1,869,039 78	$360,966 72
Boston	26,883,758 32	19,709,976 52	1,288,157 26	2,947,010 75	3,743,646 30	3,287,255 80	3,604,671 83	1,227,897 69
District	**$45,571,789 51**	**$31,623,974 92**	**$2,119,549 08**	**$5,519,820 64**	**$7,091,570 59**	**$4,670,271 23**	**$5,473,711 61**	**$1,588,864 41**
13 Cities	$40,411,327 05	$28,436,098 71	$1,857,927 41	$4,704,665 24	$6,178,283 40	$4,400,861 48	$4,947,310 13	$1,474,630 75
12 Cities	13,527,568 73	8,726,122 19	569,770 15	1,757,654 49	2,434,637 10	1,113,605 68	1,342,638 30	246,733 06
17 Towns	5,160,462 46	3,187,876 21	261,621 67	815,155 40	913,287 19	269,409 75	526,401 48	114,233 66

* Does not include $123,605 paid on Suffolk County Debt, or $1,461,951.48, Assessments for Interest on Metropolitan Debts.

State were found in 1905. Hitherto—*i.e.*, prior to the publication of Mr. Gettemy's report—no specific data concerning the annual cost of government of the cities having less than 30,000 inhabitants, or of most of the towns, could be had without inordinate labor. Table I. has been compiled by the writer from Public Document 79 for a special study of the Metropolitan District. It is embodied in this article because it serves to indicate the timeliness and value of that document as a source of information. It should be added that division of the district into zones has been made because it appears from previous studies of the writer that the different sections of the district present different rates of growth in population and wealth. The first zone includes cities and towns that are contiguous to Boston, the second zone being composed of municipalities that are not contiguous to Boston, but are within the ten-mile circuit.

The population of the Metropolitan District by zones and subdivisions in 1905, and the percentage of increase, by five-year periods in the interval 1890–1905, is shown in the following tabular statement:—

METROPOLITAN DISTRICT.

	Population, 1905.	Per Cent. of Increase of Population.		
		1900 to 1905.	1895 to 1900.	1890 to 1895.
Boston	595,380	6.15	12.87	10.80
First Zone	386,018	11.28	17.35	21.92
6 cities	298,009	10.61	16.14	29.46
8 towns	88,009	13.59	21.76	0.58
Second Zone	245,460	11.07	12.89	17.06
6 cities	189,744	10.88	20.86	27.60
9 towns	55,716	11.70	7.93	*3.72
Both Zones	631,478	11.19	15.57	19.94
District	1,226,858	8.69	14.21	15.16
Boston	595,380	6.15	12.87	10.80
12 cities	487,753	10.72	17.93	28.75
17 towns	143,725	12.85	8.10	*1.44

* Decrease.

Following is a statement of the valuation and net debt of the District in 1906:—

METROPOLITAN DISTRICT, 1906.

	Valuation.	Net Debt.
Boston	$1,289,705,887	$67,834,934
First Zone	487,119,498	21,593,530
6 cities	307,156,145	17,159,984
8 towns	179,963,353	4,433,546
Second Zone	232,391,524	10,036,730
6 cities	167,546,448	6,744,655
9 towns	64,845,076	3,292,075
Both Zones	719,511,022	31,630,260
District	2,009,216,909	99,465,194
Boston	1,289,705,887	67,834,934
12 cities	474,702,593	23,904,639
17 towns	244,808,429	7,725,621

There are two other reports on financial statistics of cities for 1906 that should be mentioned here. They are the report of the Bureau of Inspection and Supervision of Public Offices of the Department of Auditor of State, entitled "Comparative Statistics Cities of Ohio 1906," and the report of the Comptroller of the State of New York, entitled "On Municipal Accounts."

The Ohio document contains a series of nine tables relating to 70 cities for the fiscal year ending Dec. 31, 1906. Of the 70 cities, 9 had 30,000 or upwards of population and 24 had 12,000 or more inhabitants. In each table the cities are arranged according to population as reported by the Twelfth Census of the United States for 1900.

The following statement shows the range of population in round numbers:-

Population (1900).	*Number of Cities.*
300,000, less than 400,000	2
100,000 " " 150,000	2
50,000 " " 100,000	1
40,000 " " 50,000	2
30,000 " " 40,000	2
20,000 " " 25,000	3
15,000 " " 20,000	7
10,000 " " 15,000	9
5,000 " " 10,000	42
Total	70

The following statement shows the number of cities in Ohio having from 5,000 to 12,000 inhabitants in 1900:—

Population (1900).	*Number of Cities.*
11,000 12,000	3
10,000 11,000	1
9,000 10,000	2
8,000 9,000	8
7,000 8,000	9
6,000 7,000	12
5,000 6,000	11
Total	46

The tables in this report follow more closely the forms and terminology of the Uniform System of the National Municipal League as recommended in 1902 (in which year the Ohio legislature enacted a bill "to establish a uniform system of public accounting, auditing, and reporting under the administration of the Auditor of State") than does either the "Statistics of Cities" issued annually by the Federal Bureau of the Census or the "Cost of Municipal Government in Massachusetts." Although this report is marked by an extreme paucity of explanatory text and an utter absence of summary tables and analyses, on the whole it resembles more nearly the Census Bureau's publications than Mr. Gettemy's report. It is more comprehensive, however, so far as it goes, than the latter, in that receipts and expenditures are more fully itemized.

The Ohio report is unlike either the Massachusetts or the New York report, inasmuch as it contains no statistics whatever relating to municipalities under town or village government; but the material which it does contain is superior, as regards congruence and comparability, to that contained in

either of the other reports. This was to be expected, partly because the Ohio bureau is older and more fully developed, but chiefly because the Ohio statute of 1902 as amended in 1904 provides for more complete, central control and supervision over the financial operations and reports of municipalities than does the New York act (Chapter 705, Laws of 1905) or the Massachusetts act (Chapter 296, Acts of 1906).

Although the Comptroller of New York "*may* formulate and prescribe a system of accounts which shall be uniform for each class of municipal corporations," namely, counties, cities of the second and third classes,—*i.e.*, all cities except New York and Buffalo,—and all incorporated villages, it is obligatory on the Auditor of Ohio to "formulate, prescribe, and install a system of accounting and reporting . . . that shall be uniform for every public office and every public account of the same class." The Massachusetts act is much milder in its terms and less comprehensive in its scope than either of the other acts mentioned.

While the tables of the Ohio report afford strict comparison of the cities of Ohio with one another, in respect to total receipts and expenditures and to specific items under each head, the total expenditures of Ohio cities, as a group or individually, cannot be compared with those of Massachusetts or New York cities for the reason that the receipts and expenditures for public schools are not given for any city in Ohio. Moreover, it would be useless to attempt to compare New York cities as a group with the cities of Massachusetts as a group, because the tables published by the Comptroller of the State of New York lack reports for 31 per cent. of the cities required by law to make report to him. The tables in the New York report, aside from their incompleteness due to the failure of the cities to conform to the law, are distinctly inferior in construction and arrangement to those contained in both of the other reports.

In the introductory portion of the New York document the Comptroller discusses, in a vigorous and pointed way, some of the reasons for the incompleteness of the statistics offered. Under the act of 1905, 57 counties, 42 cities, and 69 villages

(having a population of 3,000 or more) were required to file annual reports on forms prescribed by the Comptroller: only 39 counties, 29 cities, and 55 villages did so. "The attitude assumed by many fiscal officers in refusing or neglecting to file the required report necessitated the amendment of 1907 making such failure or neglect a misdemeanor," says the Comptroller. The Comptroller gives a list of four cities and eleven villages that "had exceeded the 10 per cent. limitation . . . and are consequently prohibited from incurring further bonded indebtedness save for purposes of water supply." He points out that most of the counties, cities, and villages received no income from interest upon deposits of public moneys.

The Comptroller's discussion of the disclosures made by his examiners relating to the confused accounts and illegal acts of the fiscal officials, in certain counties, is particularly illuminating. The Comptroller concludes that "the same general condition of negligent administration and wasteful extravagance appears to have existed in nearly all the county offices." It is clear that the Comptroller of the State of New York has a difficult problem to solve in his attempt to bring order out of chaos in county and municipal accounts and reports. His future reports will be looked for with interest.

Statistics relating to the salaries of municipal officials are rarely to be had. Therefore, Table IX. of the Ohio report, which is entitled "Statistics of Salaries, Wages, Taxation, and Improvements," is worthy of special mention. The following table showing the annual salary of certain principal officials of Ohio cities having 10,000 or more inhabitants in 1900 has been compiled from the table just mentioned. For the sake of comparison Table II. is followed by Table III., relating to the salaries of certain officials in certain cities of New York. It has been compiled from the Comptroller's Report on Municipal Accounts.

It is to be regretted that the States of Wyoming, North Dakota, and South Dakota, which have long exercised central control over municipal accounts and reports, do not publish reports similar to those considered in this article.

TABLE II.—SHOWING ANNUAL SALARIES IN 1906 IN CITIES OF OHIO HAVING 10,000 OR MORE INHABITANTS IN 1900.

	Population (1900).	Mayor.	Auditor.	Treasurer.	City Engineer.	Solicitor.	Chief of Police.
1. Cleveland	381,768	$6,000	$5,000	$4,500	$4,000	$5,000	$4,000
2. Cincinnati	325,902	6,000	5,000	3,500	6,000	5,000	6,000
3. Toledo	131,822	3,500	2,500	2,500	2,700	3,500	2,400
4. Columbus	125,560	3,600	2,500	3,000	3,000	3,500	2,200
5. Dayton	85,333	3,000	2,400	2,400	2,700	4,000	2,500
6. Youngstown	44,885	3,500	2,000	2,000	2,500	2,000	2,000
7. Akron	42,728	3,000	1,500	500	1,800	2,000	1,500
8. Springfield	38,253	1,500	1,800	500	2,000	2,400	1,500
9. Canton	30,667	3,000	1,600	1,200	1,500	2,000	1,200
10. Hamilton	23,914	*2,500	1,200	1,000	1,200	1,400	1,200
11. Zanesville	23,538	1,500	1,800	600	1,500	1,500	1,080
12. Lima	21,723	*1,500	1,500	900	1,800	1,800	1,080
13. Sandusky	19,664	*1,500	1,500	1,000	1,400	1,200	1,200
14. Newark	18,157	1,200	1,200	400	1,200	1,500	900
15. Portsmouth	17,870	1,500	1,500	600	1,200	600	1,200
16. Mansfield	17,640	†1,500	1,500	500	1,200	1,500	1,020
17. Findlay	17,613	900	1,200	500	1,200	1,000	900
18. East Liverpool	16,485	1,800	1,200	600	2,000	1,000	1,200
19. Lorain	16,028	2,000	1,200	750	1,500	1,000	1,200
20. Steubenville	14,349	3,000	1,000	500	900	800	1,200
21. Marietta	13,348	800	1,000	300	‡4.50	900	900
22. Chillicothe	12,976	†1,200	1,000	500	1,600	900	960
23. Ashtabula	12,949	1,100	1,000	500	1,200	900	1,200
24. Piqua	12,172	1,200	1,000	50	1,000	600	900
25. Massillon	11,944	1,500	800	400	1,200	600	900
26. Ironton	11,868	2,100	1,200	500	1,500	750	1,200
27. Marion	11,862	1,000	900	100	1,080	1,200	900
28. Tiffin	10,989	1,200	900	400	‡0.60	700	900

* Covers services as secretary of water-works.

† Retains fees in State cases.

‡ Per diem in Marietta; per hour in Tiffin.

TABLE III.—SHOWING ANNUAL SALARIES IN 1906 IN CERTAIN CITIES OF NEW YORK HAVING 10,000 OR MORE INHABITANTS IN 1905.

	Population (1905).	Mayor.	Comptroller.	Treasurer or Chamberlain.	City Engineer.	Superintendent of Schools.
1. Rochester	181,666	$5,000.00	$3,500.00	$3,000.00	$4,500.00	$5,000.00
2. Syracuse	117,503	4,000.00	3,500.00	3,000.00	3,500.00	4,000.00
3. Albany	98,374	4,000.00	3,500.00	3,000.00	3,500.00	3,000.00
4. Schenectady	58,369	2,000.00	1,750.00	1,750.00	3,000.00	2,750.00
1. Elmira	34,692	1,750.00	?	2,333.33	1,800.00	1,750.00
2. Auburn	33,000	?	1,500.00	1,500.00	2,000.00	?
3. Niagara Falls	26,559	999.96	?	1,500.00	2,000.04	2,300.00
4. Newburg	26,498	800.00	?	500.00	?	2,000.00
5. Kingston	25,557	?	?	1,500.00	1,200.00	?
6. Poughkeepsie	25,379	500.00	?	1,500.00	1,000.00	2,500.00
7. Mount Vernon	25,006	999.96	1,999.96	999.96	1,599.96	?
8. Amsterdam	23,943	?	?	1,200.00	1,600.00	3,000.00
9. Jamestown	22,892	500.00	1,200.00	1,200.00	1,500.00	?
10. Gloversville	18,672	?	?	1,200.00	2,500.00	2,600.00
11. Lockport	17,552	600.00	?	1,800.00	1,200.00	?
12. Middletown	15,682	300.00	?	200.00	900.00	?
13. Watervliet	14,600	1,000.00	?	1,600.00	500.00	?
14. Corning	13,515	200.00	?	?	1,500.00	?
15. Hornell	13,259	200.00	?	1,200.00	1,200.00	?
16. Cortland	11,272	?	?	900.00	436.50	?
17. Hudson	10,290	500.00	?	1,200.00	1,800.00	2,200.00
18. Plattsburg	10,184	?	?	1,200.00	?	?
19. Rensselaer	10,175	600.00	?	1,200.00	500.00	?
20. North Tonawanda	10,157	?	?	1,500.00	806.28	?

NOTE.—The first four are cities of the second and the remaining twenty of the third class.